ARNSTEIN & LEHR LLP

ATTORNEYS AT LAW SINCE 1893

120 South Riverside Plaza · Suite 1200 Chicago, Illinois 60606 Phone 312.876.7100 · Fax 312.876.0288 www.arnstein.com

Howard M. Berrington 312.876.7880 hmberrington@arnstein.com

June 24, 2010

Leslie A. Kirby-Miles Associate Regional Counsel Office of Regional Counsel (C-14J) U.S. Environmental Protection Agency 77 West Jackson Blvd. Chicago, IL 60604

Re.

Our Client: Continental Paper Grading Co.

Our File Number: 35971-0001

EPA Region 5 Records Ctr.



385098

Dear Mrs. Kirby-Miles:

Our firm represents Continental Paper Grading Co. In that capacity, our client forwarded to us Eileen L. Furey's May 28, 2010 correspondence regarding the Allied Paper, Inc./Portage Creek/Kalamazoo River Superfund Site in Kalamazoo and Allegan Counties, Michigan (the "Site"). Ms. Furey's correspondence requests information regarding the period from 1954 through 1971. Please be advised that Continental Paper Grading Co. has no records whatsoever regarding the Site for the aforesaid period.

If you have any questions or wish to discuss the foregoing or any other aspect of this matter, feel free to contact me.

Sincerely

Howard M. Berrington

HMB:ak

Pursuant to Internal Revenue Service guidance, be advised that any federal tax advice contained in this written or electronic communication, including any attachments or enclosures, is not intended or written to be used and it cannot be used by any person or entity for the purpose of (i) avoiding any tax penalties that may be imposed by the Internal Revenue Service or any other U.S. Federal taxing authority or agency or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

CHICAGO HOFFMAN ESTATES SPRINGFIELD MILWAUKEE FORT LAUDERDALE MIAMI TAMPA WEST PALM BEACH BOCA RATON CORAL GABLES

Arnstein & Lehr LLP is a member of the International Lawyers Network

U.S. ENVIRONMENTAL PROTECTION AGENCY

JUN 28 2010

OFFICE OF REGIONAL COUNSEL